



稅務局
香港九龍啟德協調道5號
稅務中心

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檔案號碼：

File No.:

SDO-10-10-41

Ms Heidi Chu
Secretary General
The Law Society of Hong Kong
3rd Floor, Wing On House
71 Des Voeux Road, Central
Hong Kong

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

電話： 2594 3162

Tel. No.:

傳真：

2519 9025

Fax No.:

電郵：

E-mail:

發出日期：

Date of Issue:

26 February 2025

By email and by post

Dear Ms Chu,

Stamp Duty Ordinance (Cap. 117) (“the Ordinance”)

As you may be aware, the Financial Secretary has just proposed to amend the Ordinance to increase the maximum property value to which the fixed stamp duty of \$100 applies. The rate of stamp duty on transactions of properties with a value between \$3 million and \$4 million will be reduced from 1.5 per cent to a fixed amount of \$100, which is the same level of stamp duty as for properties with a value at or below \$3 million. Unless otherwise provided, the new value bands will be applicable to any instrument executed **on 26 February 2025 or thereafter** for the sale and purchase or transfer of residential or non-residential property that is chargeable to ad valorem stamp duty (AVD). The relevant amendment bill to take forward the proposed adjustment, namely the Stamp Duty (Amendment) Bill 2025 (the Bill), will be introduced into the Legislative Council (LegCo) shortly.

To give full force and effect of law to the Bill before its enactment, the Chief Executive has made the Public Revenue Protection (Stamp Duty) Order 2025 (the Order) under the Public Revenue Protection Ordinance (Cap. 120). The Order will be in force for a maximum of four months starting from 26 February 2025. With the Order to give effect to the Bill, the new value bands will be applicable to any instrument for residential or non-residential property transaction executed on 26 February 2025 or thereafter that is chargeable with AVD immediately pending the scrutiny of the Bill by the LegCo. The Government aims to have the Bill passed by the LegCo before the Order ceases to have effect from 26 June 2025.

For more detailed information about the proposed new value bands under the Bill and the Order, you and your Members are welcome to visit our website (www.ird.gov.hk) on the Frequently Asked Questions of AVD – Scale 1 and Scale 2. If you have any further enquiries, please feel free to contact the undersigned at 2594 3162.

Yours sincerely,

(TSE Chi-keung)
for Collector of Stamp Revenue

IR 678(1) (6/2022)

就本信件的要求及於本局處理你的申請/要求/通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請/要求/通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露/轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱132號)，同時請註明你於本局的檔案號碼。

The provision of personal data required by this letter and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at G.P.O. Box 132, Hong Kong and quote your file number in this Department.